

Registered number
02238583

Sonia Enterprise Limited

Filleled Accounts

31 March 2017

Sonia Enterprise Limited**Registered number:** 02238583**Balance Sheet****as at 31 March 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	2	105	131
Current assets			
Debtors	3	77,193	76,640
Cash at bank and in hand		29,236	32,916
		<u>106,429</u>	<u>109,556</u>
Creditors: amounts falling due within one year	4	(79,135)	(78,897)
Net current assets		<u>27,294</u>	<u>30,659</u>
Net assets		<u>27,399</u>	<u>30,790</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		27,299	30,690
Shareholders' funds		<u>27,399</u>	<u>30,790</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Umesh Jayantilal Patel

Director

Approved by the board on 8 December 2017

Sonia Enterprise Limited
Notes to the Accounts
for the year ended 31 March 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% reducing balance
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Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 April 2016	2,021
At 31 March 2017	<u>2,021</u>

Depreciation

At 1 April 2016	1,890
Charge for the year	26
At 31 March 2017	<u>1,916</u>

Net book value

At 31 March 2017	<u>105</u>
At 31 March 2016	131

3 Debtors	2017	2016
	£	£
Trade debtors	<u>77,193</u>	<u>76,640</u>

4 Creditors: amounts falling due within one year	2017	2016
	£	£
Accruals	3,000	1,500
Director's account	49,208	36,846
Trade creditors	15,198	32,639
Corporation tax	-	106
Taxation and social security costs	<u>11,729</u>	<u>7,806</u>
	<u>79,135</u>	<u>78,897</u>

5 Other information

Sonia Enterprise Limited is a private company limited by shares and incorporated in England.

Its registered office is:

189 Kenton Road

Kenton, Harrow

Middlesex

HA3 0EY

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.